

FISCAL NOTE

SB 2988 - HB 3056

March 2, 2006

SUMMARY OF BILL: Amends the definition of a “premier type tourist resort” to allow for the on-premise consumption of liquor at the Hampton Creek Golf Club in Hamilton County as specifically defined.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures – Not Significant

Increase State Revenues – Not Significant

Increase Local Govt. Revenues – Not Significant

Assumptions:

- No additional personnel or resources will be needed by the Alcoholic Beverage Commission.
- One additional taxpayer remitting 15% liquor-by-the-drink tax on each alcoholic beverage sold and sales and use tax for sales of alcoholic beverages.
- Annual license fee of \$2,000 to the State and \$1,500 to local government.
- Upon licensing, entity will be assessed state and local sales taxes on alcoholic beverage sales, 15% liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director